

Wing Consolidation of Financial Records for Units Below Wing Level

Wing: _____

FY: _____

PART I. INCOME				
Acct	Acct Title	Unrelated Business	Excluded Income	Related or Exempt Income
3000	Membership Dues	XXX		
3110	Contributions	XXX		
3190	Gov't Contributions	XXX		
3200	Gov't Appropriations - Programs	XXX		
3205	Gov't Appropriations - General	XXX		
3238	Receipts from NHQ	XXX		
3280	Receipts from Other CAP Entities	XXX		
3400	Senior Activities	XXX		
3425	Cadet Activities	XXX		
3450	Flight Activities	XXX		
3500	Investment Income	XXX		
3810	Other Receipts	XXX		
4000	Material & Supply Sales	XXX		
4420	Insurance Collected	XXX		
4600	Fundraising	XXX		
4920	Salvage Proceeds	XXX		
4960	Unrelated Business Income			
TOTAL		\$	\$	\$
TOTAL RECEIPTS			\$	

PART II. EXPENSES						
Acct	Acct Title	Emergency Services	Aerospace Education	Cadet Activities	Management and General	Fundraising
5000	Grants & Allocations	XXX				XXX
5100	Salaries					
5315	Workers' Comp Ins					
5400	Payroll Taxes					
5500	Fundraising Fees	XXX	XXX	XXX	XXX	
5525	Fundraising Activities					
5555	Accounting Services					
5575	Legal Services					
5600	Office Supplies					
5630	Materials & Supplies					
5635	Materials & Supp-COGS					
5700	Telephone					
5800	Postage & Shipping					
5920	Facility Expenditures					
6005	Aircraft Ops & Maint					
6040	Vehicle Ops & Maint					
6055	Comm Ops & Maint					
6060	Other Equip Ops & Maint.					
6110	Printing & Pubs					
6200	Travel					
6350	Conferences & Meetings					
6410	Interest Expense					

PART II. EXPENSES (CONTINUED)

Acct	Acct Title	Emergency Services	Aerospace Education	Cadet Activities	Management and General	Fundraising
6760	Cadet Activities	XXX	XXX		XXX	XXX
6770	Senior Activities	XXX		XXX	XXX	XXX
6825	Mission Expenditures					
6950	Insurance – Vendors					
7300	Awards					
7400	CAPMart Pur. Mat & Supp.					
7401	Depot Purch Mat & Supp					
7404	Payments to NHQ					
7420	Exp w/other CAP Entities					
7445	Public Relations & Publ.					
7450	Taxes – Other					
7490	Miscellaneous					
7491	Note Payments					
7492	Real Property Purchased					
7493	Aircraft Imps Purchased					
7494	Vehicles Purchased					
7495	Comm Equip Purchased					
7496	Other Equip & Furn Purch.					
9910	Lobbying Expenditures					
9960	UBIT Expense					
TOTAL		\$	\$	\$	\$	\$
TOTAL EXPENDITURES						\$

PART III. SUMMARY

Cash in Bank, September 30, _____ (Prior FY)

\$ _____

Plus: Total Receipts

\$ _____

Minus: Total Expenditures

\$ _____

Cash in Bank, September 30, _____ (Current FY)

\$ _____

Key Terms & Definitions

Unrelated Business Income - Income earned from activities which are not substantially related to the exercise or performance by the organization of its exempt purpose.

Excluded Income - Income from activities that do not further the charitable purposes (i.e., Emergency Services, Aerospace Education, Cadet Activities) of the Corporation (other than by providing funds for such purposes) and the income from which would be taxable as unrelated business income but for specific provisions in the Code that render such income

Related or Exempt Income - Income from activities which "contribute importantly" to the accomplishment of the organization's exempt purposes.

Emergency Services - Expenses for activities directly related to emerg search and rescue, and counterdrug activities.

Aerospace Education - Expenses directly related to aerospace education, such as educational seminars and conferences, educational materials and supplies, and training not directly related to emergency services or cadet activities.

Cadet Activities - Expenses directly related to the cadet program and its activities.

Management and General - Expenses for overall function and management, rather than expenses directly related to fund raising activities or program services.

Fund Raising - Expenses incurred in soliciting contributions, gifts, grants, etc.